

3.16 – Municipal Use Tax

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Sections

- 3.16.010 – Required
- 3.16.020 – Collection - Payment

[3.16.010 – Required](#) [1]

A tax is imposed in accordance with the provisions of Section 8-11-6 of the Illinois Municipal Code upon the privilege of using in the municipality any item of tangible personal property which is purchased outside Illinois at retail from a retailer, and which is titled or registered with an agency of Illinois government. The tax shall be at a rate of one percent of the selling price of such tangible property with selling price to have the meaning as defined in the Use Tax Act, 35 ILCS 105/1 et seq.

([1996-M-53](#) [2]: § 11; [1975-M-14](#) [3]: § 1)

[3.16.020 – Collection - Payment](#) [4]

Such tax shall be collected by the Illinois Department of Revenue and shall be paid before the title or certificate of registration for the personal property is issued.

([1975-M-14](#) [3]: § 2)